IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF OKLAHOMA

DANNY E. MILLER,)
Plaintiff,)
VS.) NO. CIV-06-0651-HE
MICHAEL J. ASTRUE, Commissioner of the Social)))
Security Administration,)
Defendant.)

ORDER

Plaintiff Danny Miller instituted this action pursuant to 42 U.S.C. § 405(g) seeking judicial review of the final decision of the Commissioner of the Social Security Administration denying his application for disability insurance benefits. Pursuant to 28 U.S.C. § 636(b)(1)(B), this matter was referred to Magistrate Judge Bana Roberts, who recommended that the decision of the Commissioner be reversed and the matter remanded for further administrative proceedings.

Defendant has failed to object to the Report and Recommendation and, therefore, has waived his right to appellate review of the factual and legal issues it addressed. <u>United States v. One Parcel of Real Property</u>, 73 F.3d 1057, 1059-60 (10th Cir. 1996). *See* 28 U.S.C. § 636(b)(1); LCvR 72.1(a). The court has also considered the merits of the action and substantially concurs with the Magistrate Judge's analysis.

Accordingly, the court **ADOPTS** the Report and Recommendation, **REVERSES** the Commissioner's decision, and **REMANDS** the case for further administrative proceedings

consistent with this opinion.

IT IS SO ORDERED.

Dated this 28th day of March, 2007.

OF HEATON

UNITED STATES DISTRICT JUDGE